

EXHIBIT "B"

**SUMMARY OF PRINCIPAL SERVICES RENDERED FOR THE PERIOD
JULY 1, 2008 THROUGH SEPTEMBER 30, 2008**

1. Case Administration – 15537 – 5.60 hours (\$1,809.50)

This matter covers the attention given to routine motions and pleadings, and preparation of responses thereto, the preparation of summaries and analyses of such papers for the PD Committee, and conference calls/meetings with the major creditor constituencies and the Debtors.

The Applicant's focus on the administration of these consolidated cases during the Application Period continued to permit the PD Committee to remain fully informed about all on-going matters pending in these consolidated cases.

During the Application Period, the Applicant spent time keeping track and researching developments that implicate property damage claims specifically and asbestos issues generally.

2. Creditors Committee – 15539 – 30.0 hours (\$14,928.50)

This matter covers formation and membership issues of the PD Committee. It also covers attendance at PD Committee meetings and conference calls, and preparation of materials for and presentations thereon to the PD Committee.

During the Application Period, the Applicant generally convened weekly telephonic meetings of the PD Committee. The Applicant prepared detailed agendas for each meeting, reviewed pending matters and issues in preparation therefore, and counseled the members in formulating a position on such matters.

Throughout its representation of the PD Committee, the Applicant has aggressively and attentively represented the interests of the PD Committee. Assuming the role of liaison, the Applicant has continued to maintain continuous communications with the Debtors' counsel and PD Committee members and, at times, counsel to the personal injury claimants committee, counsel to the unsecured creditors' committee, counsel to the future claimants representative, and counsel to

the equity committee. The Applicant timely and professionally relayed information to PD Committee members through in-person meetings, telephone conference calls, e-mail and correspondence.

4. **Applicant's Fee Applications – 15543 – 23.4 hours (\$5,953.00)**

This matter covers time expended preparing monthly and quarterly fee applications for the Applicant. During the Application Period, the Applicant expended time preparing, drafting and filing its monthly fee applications, and interim quarterly fee application. In addition, the Applicant reviewed the report by the Fee Auditor and prepared its response thereto.

5. **Hearings – 15544 – 55.4 hours (\$21,462.50)**

This matter covers preparation for and attendance at hearings. During the Application Period, the Applicant prepared for and attended various omnibus hearings.

6. **Claims Analysis, Objection (asbestos) – 15545 – 6.8 hours (\$2,801.50)**

This matter covers the review and analysis of asbestos claims filed against the estates and objections and research thereto. The matter covers all aspects of the Applicant's involvement in the estimations of asbestos property damage and personal injury claims and the on-going objections to property damage claims and settlements of same.

During the Application Period, the Applicant reviewed the IRS settlement motion, the environmental settlements, the Pacific Freeholds settlement agreement and the State of California's motion for leave to file expert report and the response from the Debtors to same. Further, the Applicant attended to issues and questions relating to settlement of Speights & Runyan's property damage claims and the motion for reconsideration.

7. **Travel – 15546 – 17.1 hours (\$3,459.00)**

The Applicant traveled to attend omnibus hearings. In accordance with Local Rule 2016-2(d)(viii), all such time is being billed at fifty percent (50%) of regular hourly rates, to the extent work was not being performed en route.

8. **Fee Applications of Others – 17781 – 8.6 hours (\$1,692.50)**

The Applicant attended to the preparation of monthly statements and quarterly applications for Hamilton Rabinovitz & Alschuler. In addition, the Applicant reviewed various applications and reports from the fee auditor.

9. **Plan & Disclosure Statement – 15554 – 57.4 hours (\$24,720.00)**

The Applicant reviewed the Debtors' objection to Bank lenders proof of claim and the joinder by the Equity Committee. The Applicant further conducted research and prepared an analysis for the PD Committee of the unsecured committee's response to the default interest dispute and conducted several conferences regarding same.

During the Application Period, the Debtors filed the plan, disclosure statement and exhibit book. The Applicant reviewed the plan documents and attended to various issues regarding same. In addition, the Applicant attended to scheduling issues and discovery propounded by the unsecured creditors committee upon the Debtors.

10. **ZAI Science Trial – 17905- 98.7 hours (\$42,431.00)**

During the Application period, the Applicant attended to the issues raised by the appointment of the ZAI special counsel and reviewed the proposed order. Further, the Applicant addressed the proposed ZAI notice protocol, the ZAI claims and held various discussions and conferences with ZAI claimants and counsel with respect to issues and concerns arising from the notice program.

The Applicant also conducted research and analysis regarding the claim objection process and prepared a memorandum regarding same, and conducted legal research on issues pertaining to ZAI claims.

11. DIP Financing- 15542- 0.7 hours (\$296.00)

The Applicant reviewed the motion to borrow against COLI policies and the motion to authorize loans.